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IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

NOTICE OF MOTION NO. 3880 OF 2006
IN
INCOME TAX APPEAL (L) NO. 2289 OF 2006

The Commissioner of Income Tax ... Appellant

Versus

M/s. Tata Project Ltd. ... Respondent

Mr.P.S. Sahadevan for the Appellant.

Mr. A.K. Jasani for the Respondent.

CORAM: F.I. REBELLO &
R.S.MOHITE, JJ.
DATED: DECEMBER 19, 2007

P.C.

. This is a notice of motion for condoning delay of 741 days in filing the main tax appeal. On perusal of the affidavit in support of the notice of Motion, we find that the approval for filing the appeal was granted on 12.10.2004 and thereafter the appeal was filed only on 13.11.2006. In our view, the period between 12.10.2004 and 13.11.2006 has not been properly explained. In the circumstances, sufficient cause is not shown to condone the delay. Hence, Notice of Motion is dismissed.

(R.S.MOHITE, J.) **(F.I.REBELLO, J.)**